IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 13.10.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. No. 2772 of 2016
and
W.M.P. No. 2309 of 2016

Lanson Motors Private Limited,
Rep. by Associate General Manager
Shri. M.Sivavadivel,
No.34, Poonamallee High Road,
Koyambedu, Chennai - 600107. ... Petitioner

-vs-

The Deputy Commissioner (CT)-III,
Large Tax Payers Units, Dugar Towers 5th Floor,
No.34, Marshall Road,
Chennai - 600 008. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the Assessment Order TIN/33101342565/2013-2014 dated 13.11.2015 passed by the Respondent, quash the same as arbitrary and illegal.

For Petitioner : Mr. Joseph Prabakar

For Respondent : Mrs. G.Dhana Madhiri
Government Advocate (Taxes)

O R D E R
(through video conference)

Heard Mr. Joseph Prabakar, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhiri, Learned Government Advocate (Taxes) for the Respondent, and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed challenging the Order No. TIN 33101342565/2013-14 dated 13.11.2015 passed by the Respondent levying penalty on the assessment of the Petitioner for the period 2013-2014 under Section 27 of the Tamil Nadu

Value Added Tax Act, 2006 (hereinafter referred to as 'the TNVAT Act' for short). It is brought to notice by Learned Counsel for the Petitioner that the Petitioner has also made an application dated 17.12.2015 for rectification of the impugned order under Section 84 of the TNVAT Act and that the Petitioner would be satisfied, if the same is disposed by the Respondent instead of pursuing for the relief claimed in this Writ Petition. He has filed a memo dated 13.10.2020 to that effect, which has been placed on record.

3. Having regard to the aforesaid submissions made, this Court, without expressing any view on the correctness or entitlement of the claim made by the Petitioner, requires the Respondent after affording full opportunity of hearing following the prescribed procedure in consonance with the principles of natural justice, to pass reasoned orders on the said application for rectification, dealing with each of the contentions raised on merits and in accordance with law and communicate the decision taken to the Petitioner by 31.12.2020 under written acknowledgment.

The Writ Petition is disposed with the aforesaid observations. Consequently, the connected Miscellaneous Petition is closed. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

dm
To

The Deputy Commissioner (CT)-III,
Large Tax Payers Units, Dugar Towers 5th Floor,
No.34, Marshall Road,
Chennai - 600 008.

+1 cc to Special Government Pleader(Taxes)sr34150

W.P. No. 2772 of 2016

aa03/11/2020